County

Clerk's

# CERTIFICATE

# To the Clerk of Dickinson County, State of Kansas We, the undersigned, officers of

# Red Bud Lake Improvement District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2021; and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

**Budget Authority** 

Page

2021 Adopted Budget

Amount of 2020 Ad

General 19.2	e Tax 3 4	for Expenditures 49,127	Valorem Tax	Use Only
Allocation MVT, RVT,16/20M Vehicle Schedule of Transfers Statement of Indebt. & Lease/Purchase Fund K.S General 19,2 Debt Service 10- Water Utility Sewer Utility	e Tax 3 4 5 5 5.A. 2765 6 113 7	49,127		
Schedule of Transfers  Statement of Indebt, & Lease/Purchase  Fund K.S.  General 19,2  Debt Service 10-  Water Utility  Sewer Utility	4 5 5 5.A. 2765 6 113 7	49,127		
Statement of Indebt, & Lease/Purchase Fund K.S General 19,2 Debt Service 10- Water Utility Sewer Utility	5 5 5 6 113 7	49,127		
Fund K.S. General 19.2 Debt Service 10- Water Utility Sewer Utility	S.A. 2765 6 113 7	49,127		
General 19.2 Debt Service 10- Water Utility Sewer Utility	2765 6 113 7	49,127		
Debt Service 10- Water Utility Sewer Utility	113 7	49,127		
Water Utility Sewer Utility			3,123	· 4.940 ·
Sewer Utility	0	42,478	*****	, , , ,
		66,328		
Non-Budgeted Funds	8	33,365		
	9			
Totals	xxxxxxxxx	191,298	3,123	4,940 •
Budget Summary	10			County Clerk's Use Or
Neighborhood Revitalization Rebate				632,239
				Nov. 1, 2020 Total
Resolution required? Notice of the vo	te to adopt required t	to be published?	No ·	Assessed Valuation
505 NW 3rd, Ste 1 Abilene, KS 67410 Email: gassman@pgh-cpa.com	Mach	H. Cook	nett Ple niOt S rig Th	esident easurer
_				
Attest: $8-14-2020$ , 2020				
Bardara m Jones				
County Clerk		Gov	erning Body	
CPA Summary				
Or an Summing				

# Red Bud Lake Improvement District Dickinson County

# Computation to Determine Limit for 2021

1.	Total tax levy amount in 2020 budget	4	- \$ _	3,039
2.	Debt service levy in 2020 budget	-	\$	0
3.	Tax levy excluding debt service		\$ <u> </u>	3,039
	2020 Valuation Information for Valuation Adjustments			
4.	New improvements for 2020: +	5,938		
5.	Increase in personal property for 2020:  5a. Personal property 2020 + 4,907  5b. Personal property 2019 - 5,288  5c. Increase in personal property (5a minus 5b) + (Use Only if >			
6.	Valuation of property that has changed in use during 2020:	0		
7.	Total valuation adjustment (sum of 4, 5c, 6)	5,938		
8.	Total estimated valuation July, 1,2020 632,263			¥
9.	Total valuation less valuation adjustment (8 minus 7)	626,325		
10.	Factor for increase (7 divided by 9)	0.00948		
11.	Amount of increase (10 times 3)	+	\$	29
12.	2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ _	3,068
13.	Debt service levy in this 2021 budget			0
14.	2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		_	3,068
15.	Consumer Price Index for all urban consumers for calendar year 2019			0.018
16.	Consumer Price Index adjustment (3 times 15)		\$	55
17.	Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publicator adoption of a resolution prior to adoption of the budget (14 plus 16)	ntion'	\$	3,123

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Red Bud Lake Improvement District Dickinson County

# Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2020	Tax Levy Amount in		Allo	Allocation for Year 2021	21	
Budgeted Funds	2020 Budget	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,039	409	17	0	0	
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,039	409	17	0	0	1
County Treas Motor Vehicle Estimate	ncle Estimate		409		:	
County Treas Recreational Vehicle Estimate	aal Vehicle Estimate		17			
County Treas 16/20M Vehicle Estimate	ehicle Estimate	-	0			
County Treas Commercial Vehicle Tax Estimate	ial Vehicle Tax Estimate		0			
County Treas Watercraft Tax Estimate	t Tax Estimate	I	1			
MVT Factor	r 0.13458					
	RVT Factor	0.00559				
		16/20M Factor	0.00000			
		ರ	Comm Veh Factor	0.00000		
				Watercraft Factor	0.00033	

2021

Red Bud Lake Improvement District Dickinson County

# **Schedule of Transfers**

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2019	2020	2021	Statute
Sewer Utility	Capital Reserve	1,200	12,000	12,000	12-631o
Sewer Utility	Debt Reserve	6,200	4,248	4,248	10-117a
	Totals	7,400	16,248	16,248	· .
	Adjustments*				
	Adjusted Totals	7,400	16,248	16,248	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

Red Bud Lake Improvement District Dickinson County

STATEMENT OF INDEB TEDNESS

Type	Date	Interest		Amount			Amoı	Amount Due	Amon	Amount Due
jo	of	Rate	Amount	Outstanding	Dati	Date Due	2020	20	2021	21
Debt	Issue	%	Issued	Jan 1,2020	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Series 2008A	10/13/2008	4.125	649,000	570,851	10/15	10/15	23.548	10.570	23.112	11.006
Series 2008B	10/13/2008	3.630	171,000	148,476	10/15	10/15	5.382	2,978	5.274	3.086
Total G.O.				719,327			28,930	13.548	28.386	14.092
Revenue Bonds:										
							i			
Total Revenue				0			0	0	0	O
Other:										
Total Other				0			0	0	0	0
Total				719,327			28.930	13,548	28.386	14.092

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

			_		 _	_			 	,
•	Payments Due	2021								0
,	Payments Due	2020								0
	Principal Balance On	Jan 1,2020						,		0
	Amount Financed									0
	Interest Rate	%								Total
Term	of Contract	(Months)								
	Contract	Date						1		
	Ítems	Purchased								:

<sup>\*\*\*</sup>If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	20,658	7,674	8,077
Receipts:			
Ad Valorem Tax	3,146	3,039	XXXXXXXXXXXXXXXXX
Delinquent Tax	2	0	0
Motor Vehicle Tax	449	395	409
Recreational Vehicle Tax	20	18	17
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	-	I	
LAVTR		0	
In Lieu of Taxes	Ö	0	
Homeowners Dues	27,373	26,950	
Rental & Other Income	5,809	10,000	
Takital Ce Guille Theome	2,007	10,000	10,000
	<del>,</del>	<del></del>	
*****			
		10.11	
			10-1-
		**	
Interest on Idle Funds	-		
Neighborhood Revitalization Rebate			
			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	36,799	40,403	37,927
Resources Available:	57,457	48,077	46,004
Expenditures:			***
Operating Expenses	35,070	30,000	35,000
Capital Outlay	14,713	10,000	14,127
		·	
			· · · · · · · · · · · · · · · · · · ·
		<del></del>	<u> </u>
	***		
			·
			<del></del>
Cash Forward (2021 column)	1		
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	49,783	40,000	49,127
Unencumbered Cash Balance Dec 31	7,674		XXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	38,305	53,039	
			49,127
	INDD-	Appropriated Balance	
Son Tob 4		n.r. t 1	
See Tab A		re/Non-Appr Balance	49,127
	Total Expenditu	Tax Required	49,127 3,123
	Total Expenditu		

CPA Summary	 	

2021

Red Bud Lake Improvement District
Dickinson County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	11,818	13,445	15,067
Receipts:			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Ad Valorem Tax		0	XXXXXXXXXXXXXXXX
Delinquent Tax		0	0
Motor Vehicle Tax		Ö	0
Recreational Vehicle Tax		0	0
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax			0
Watercraft Tax		0	0
Sewer Assessments	43,925	44,100	44,100
		<del></del>	
			***
			,
In Lieu of Tax (IRB)			
Interest on Idle Funds	180		
Neighborhood Revitalization Rebate	100		0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	44,105	44,100	44,100
Resources Available:	55,923	57,545	59,167
Expenditures:		01,012	55,107
Bond Principal	13,025	13,548	14,092
Interest Expense	29,453	28,930	28,386
			20,000
	-		
			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	·		
	-		
	* == :		
1			
, , , , , , , , , , , , , , , , , , , ,			
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	42,478	42,478	42,478
Unencumbered Cash Balance Dec 31	13,445		xxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	42,478	42,478	42,478
	Non-	Appropriated Balance	
	Total Expenditi	ure/Non-Appr Balance	42,478
	-	Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		2020 Ad Valorem Tax	0

CPA Summary	 

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	10,220	20,828	26,328
Receipts:			<u> </u>
Water Sales	36,944	37,500	40,000
			714 - 14 - 14 - 14 - 14 - 14 - 14 - 14 -
Interest on Idle Funds			
Miscellaneous	1		
Does misc. exceed 10% of Total Receipts		***	
Total Receipts	36,944	37,500	40,000
Resources Available:	47,164	58,328	66,328
Expenditures:			"-
Operating Expenses	8,234	12,000	44,328
Water Purchased	18,102	20,000	22,000
		1909	
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			#/ M4.
Total Expenditures	26,336	32,000	66,328
Unencumbered Cash Balance Dec 31	20,828	26,328	. 0
2019/2020/2021 Budget Authority Amount:	37,500	40,000	66,328

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	26,542	23,613	13,365
Receipts:			
Sewer Fees	16,602	18,500	20,000
Interest on Idle Funds			
Miscellaneous			
Does misc, exceed 10% of Total Receipts			
Total Receipts	16,602	18,500	20,000
Resources Available:	43,144	42,113	33,365
Expenditures:			
Operating Expenses	12,131	12,500	17,117
Transfer to Capital Reserve	1,200	12,000	12,000
Transfer to Debt Reserve	6,200	4,248	4,248
Cash Forward (2021 column)			
Miscellaneous			
Does misc, exceed 10% Total Expenditures			_
Total Expenditures	19,531	28,748	33,365
Unencumbered Cash Balance Dec 31	23,613	13,365	0
2019/2020/2021 Budget Authority Amount:	29,411	31,248	33,365

CPA Summary		 <u> </u>	· <u></u>

2021

Red Bud Lake Improvement District

NON-BUDGETED FUNDS (Only the actual budget year for 2019 is to be shown)

			Total	68,236					 			7,871	7,871	7,871	7,871	7,871	7,871	7,871	7,871	7,871	7,871	7871 76,107	76,107
											0	0										0	
	(5) Fund Name:		Unencumbered	Cash Balance Jan 1	Receipts:						Total Receipts	Resources Available:	Expenditures:									Total Expenditures	_
(2111)											0	Q										0	
	(4) Fund Name:		Unencumbered	Cash Balance Jan 1	Receipts:						Total Receipts	Resources Available:	Expenditures:									Total Expenditmes	1
in francisco				54,957		100	217				317	55,274			į							0	10000
•	(3) Fund Name:	Land Fund	Unencumbered	Cash Balance Jan 1	Receipts:	Other	Interest Income				Total Receipts	Resources Available:	Expenditures:									Total Expenditures	
-				7,435		6,200	101				6,301	13,736										0	12 736
	(2) Fund Name:	Debt Reserve	Unencumbered	Cash Balance Jan 1	Receipts:	Transfer from Sewer	Interest Income		į		Total Receipts	Resources Available:	Expenditures:									Total Expenditures	Corb Dolonge Dec 21
spun				5,844		1,200	0	23			1,253	7,097		100								100	6 007
Non-Budgeted Funds	(1) Fund Name:	Capital Reserve	Unencumbered	Cash Balance Jan 1	Receipts:	Transfer from Sewer	Trasnfer from Water	Interest Income			Total Receipts	Resources Available:	Expenditures:	Other								Total Expenditures	Cash Balance Dec 31

\*\* Note: These two block figures should agree.

CPA Summary

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# The governing body of

# Red Bud Lake Improvement District

Dickinson County

will meet on August 10, 2020 at 6:30 PM at Red Bud Lake Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at the Cathy Cosby residence, Lot #33 and will be available at this hearing.

# BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Ac	tual <b>20</b> 19	Current Year Estir	nate for 2020	Proposed Budget Year for 2021				
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*		
General	49,783	5.008	40,000	5.001	49,127	3,123	4.939		
Debt Service	42,478		42,478		42,478	****			
******			1-10-1		<u> </u>				
Water Utility	26,336		32,000		66,328				
Sewer Utility	19,531		28,748		33,365		WT611		
Non-Budgeted Funds	100		- 1						
Totals	138,228	5.008	143,226	5.001	191,298	3,123	4.939		
Less: Transfers	7,400		16,248		16,248				
Net Expenditures	130,828		126,978		175,050				
Total Tax Levied	2,904		3,039		XXXXXXXXXXXXXXXX				
Assessed Valuation	579,866		607,663		632,263				

## Outstanding Indebtedness.

Oustainaing Indebteur	1033,		
Jan 1,	<u>2018</u>	<u>2019</u>	2020
G.O. Bonds	744,876	732,353	719,327
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	744,876	732,353	719,327
		·-··	

<sup>\*</sup>Tax rates are expressed in mills.

Cathy K Cosby
District Treasurer

Page No.

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# AFFIDAVIT OF PUBLICATION

# STATE OF KANSAS DICKINSON COUNTY

NOT			

Red Bud Leke Improvement District
Dickinson County

will meet on August 18, 2020 at 6:30 PM at Red Bud Lake Community Center, for the purpose of hearing and accounting objections of recipatives relating to the proposed wis of all funds and the amount of ina to levied. budget information is available at the Cathy Cor by residence, Lot #33 and will be available at this hearing BUNGET SUMMARY
Proposed Budget 2021 Expenditures and Amount of 2020 Ad Vakinen Tax existent funds

of the 2021 badest. Estimated Tax Rate is subject to change depending on the final asse-

	Prior Year Ac	tal 2019	Current Year Este	naie for 2020	Proposed Budget Year for 2021				
FUND	Expenditures	Actual Tax Rate*	Expendence	Actual Tex Reserve	Budget Authority for Expendences	Assura of 2020 Ad Villagon Via	Fintenato Tan Rale		
coral of	49,783	5.008	40.000	3235K# <b>100</b> [	THE PERSON NAMED IN	3,12	4.9		
eta Service	42 478	77.00	42,478	\$750.50 E	42.478		22 124		
		35.5	14-1707-1409		<u> </u>		ببنين		
	3.7				1 1 1 1		-		
ater Lifety	26,336	400 A 140 A	32,000	5/5/2/27	66,321	SE A. 1 254.			
ewer Utaty	19531	2007, 1971	28,748	90 (C) CH	. 33,365	W 18.73	2,40,300		
on-Budgeted Funds	100	1849 B	14 / P. A.		· 图4811828.644.54	2000	·		
D'AK	138,225	5.006			191,298	3,12	4.9		
ess; Transfers	1A00	25,5	16.248		16,249	12 TO SEC.			
el Expendiques	130,822		126,972		175,050		a divi		
eal Tax Levied	2,90	<b>(</b> 2547)。	107		<b>EURODOXOFUE</b>				
viewed Valuation	579,866	\$ 17.00 p.	607,663		632,263	<b>上</b> 的心中的一			
Duktandang Indebtedn Jan 1. 1.O. Bonds Levenue Hends Diber Lease Pur. Princ. Total	2918 744.876 0 0 0 744.876		2019 732,353 0 0 0 732,353		2000 719327 0 0 0 719327				
Tax tates bee expec Cally K			Pasc No	. (0					

Tim Horan \_being first duly sworn, deposes and says: That I am the editor of the Reflector-Chronicle, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Dickinson County, Kansas, with a general paid circulation on a monthly basis, and that said newspaper is not a trade, religious or fraternal publication. Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Abilene, in said county, as a second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for \_\_\_\_\_ weeks, the first publication thereof being made as aforesaid on the day of 20 20 with subsequent publications being made on the following dates: Printer's Fee \$ Subscribed and sworn to before me this day of

KIM ANN MAGUIRE My Appointment Expires July 31, 2021

Notary Public

My commission expires

Approved:\_

Judge